

House Bill 449

By: Representatives Stephens of the 164<sup>th</sup> and Boddie of the 62<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to create an exemption from sales and use tax for certain property used  
3 in the construction, renovation, or expansion of certain multiuse arenas; to provide for  
4 conditions and limitations; to provide for related matters; to repeal conflicting laws; and for  
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
9 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use  
10 taxes, by deleting "or" at the end of division (102)(E)(iii), by replacing the period with ";" or"  
11 at the end of subparagraph (G) of paragraph (103), and by adding a new paragraph to read  
12 as follows:

13 "(104)(A) For the period beginning on July 1, 2019, and ending on December 31, 2021,  
14 the sale or use of tangible personal property used for or in the construction, renovation,  
15 or expansion of a multiuse arena located in this state that is owned and operated in  
16 whole or in part by a county or municipal corporation, to the extent provided for in this  
17 paragraph.

18 (B) A qualifying multiuse arena shall pay all sales and use tax due at the time of sale  
19 or use and shall only obtain the benefit of this exemption by filing a claim for refund  
20 with the commissioner for taxes paid by the qualifying multiuse arena on qualifying  
21 items. Refunds made pursuant to this paragraph shall not include interest.

22 (C) Purchases by a contractor for use in the construction, renovation, or expansion of  
23 a qualifying multiuse arena shall qualify for the exemption provided for in this  
24 paragraph.

25 (D) Property qualifying for this exemption shall include all tangible personal property  
26 that will remain at the multiuse arena after completion of the construction, renovation,

27 or expansion and all tangible personal property that becomes incorporated into the real  
28 property structures of the multiuse arena. The exemption excludes all property that  
29 remains tangible personal property in the possession of a contractor after the  
30 completion of the qualifying construction, renovation, or expansion."

## SECTION 2.

32 All laws and parts of laws in conflict with this Act are repealed.